

## INSTRUCTIONS FOR FILING FORM RRF-1

### Registration/Renewal Fee Report to Attorney General of California.

**The purpose of the Form RRF-1 is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. The Form RRF-1 is a short form calling for the most current information available to the charity and is designed to close the reporting delays on significant issues of charity fiscal accountability.**

### WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1 regardless of whether the corporation files Form 990s annually or is on extended reporting. Nonprofit corporations and organizations not required by law to register with the Attorney General are not required to file the RRF-1. These include:

- (1) a government agency,
- (2) a religious corporation sole,
- (3) a cemetery corporation regulated under Chapter 19 of Division 3 of the Business and Professions Code.
- (4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9.
- (5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital.
- (6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care.
- (7) corporate trustees which are subject to the jurisdiction of the Superintendent of Banks of the State of California or to the Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code Sections 16060-16063.

### WHAT TO FILE

**ALL REGISTERED** charities, regardless of receipts or assets, except for those listed above as being exempt, must annually file the Registration/Renewal Fee Report (RRF-1) with the Attorney General's Registry of Charitable Trusts.

**Four months and fifteen days after the close of the organization's calendar or fiscal year**, charities with gross receipts or total assets over \$25,000 must file a copy of the IRS Form 990, 990-EZ, or 990-PF and attachments with the Attorney General's Registry of Charitable Trusts. IRS extensions for Form 990, 990-EZ, or 990-PF will be honored.

### WHO MUST PAY A FEE

Charities and trustees registered with the Attorney General's Registry of Charitable Trusts that had **gross receipts or total assets of ONE-HUNDRED THOUSAND DOLLARS (\$100,000) OR MORE** during the reporting period must pay a \$25 annual fee when filing the Registration/Renewal Fee Report (RRF-1).

### STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. The State Charity Registration Number consists of no more than six digits. If you do not know the organization's State Charity Registration Number, check the "Database Search" on the Charitable Trusts Website at <http://ag.ca.gov/charities/>. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charitable Trusts.

### OTHER IDENTIFICATION NUMBERS

The corporate number is assigned by the Office of the Secretary of State and is stamped on the organization's Articles of Incorporation.

The organization number is assigned by the Franchise Tax Board for

non-corporate entities. Both are seven digit numbers.

The Federal Employer Identification Number is assigned by the Internal Revenue Service. It is a nine digit number.

**The following will assist you in responding to certain questions contained in the RRF-1 report:**

### PART B, QUESTION #1

If "yes," provide the following information on the attachment:

- 1) Full name of the director, trustee, or officer involved and relationship status with the organization.
- 2) Nature of the transaction, i.e., loan to director, contract with officer's business, etc.
- 3) Attach a copy of the board of directors' meeting minutes authorizing the transaction.
- 4) Include, if applicable, the date of transaction; purpose of transaction; amount of the loan or contract; interest rates; repayment terms; balance due; type of collateral provided; copy of contract, loan or other agreement; amount paid to director, trustee, or officer for the period; evidence of other bids received related to the transaction.

### PART B, QUESTION #2

If "yes," provide the following information on the attachment:

- 1) Nature, date, amount of the loss.
- 2) Description of the steps the organization took to recover the loss. Attach a copy of any police and/or insurance report.
- 3) Description of the procedures the organization implemented to prevent a recurrence of the situation.

### PART B, QUESTION #3

Nonprogram expenditures is any expenditure that is for purposes other than those charitable activities which the organization was created to conduct. Nonprogram expenditures usually include salaries, overhead, and fund-raising expenses.

### PART B, QUESTION #4

If "yes," provide the following information on the attachment:

- 1) Description of the nature (i.e., fine, penalty, judgment) and circumstances that resulted in the payment. Also indicate the name and title of the person(s) responsible and why the payment was made with the organization's funds.
- 2) Name of the organization or government agency that issued the fine, penalty or judgment; date of payment; and the amount of the fine, penalty, or judgment.
- 3) Attach a copy of all communications with any governmental agency regarding the fine or penalty, or judgment.
- 4) Description of procedures the organization implemented to prevent a reoccurrence of the fine, penalty, or judgment.

### PART B, QUESTION #5

If "yes," provide an attachment listing the name, address, telephone number, and e-mail address of the service provider.